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NASDAQ
THE NASDAQ OMX GROUP

William Slattery, CFA
Vice President
Listing Qualifications

Received SEC

DEC 12 2012

By Electronic Mail

December 12, 2012

Mr. Jeffrey Thomas
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Washington, DC 20549
CERT NAS
File No. 001-35763

Dear Mr. Thomas:

This is to certify that on December 11, 2012 The Nasdaq Stock Market (the "Exchange") received from DS HEALTHCARE GROUP, INC. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, Par Value \$0.001

We further certify that the security described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

William Slattery